

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>Financial Performance</b>										
Property rates	-	-	27 526	31 600	29 600	29 600	30 446	32 307	34 913	37 007
Service charges	-	-	123 453	161 326	162 331	162 331	169 073	180 460	203 784	230 673
Investment revenue	-	-	16 971	9 500	10 500	10 500	12 497	8 250	9 075	6 000
Transfers recognised - operational	-	-	136 925	166 797	177 252	177 252	171 808	260 950	283 385	330 449
Other own revenue	-	-	19 156	13 142	14 135	14 135	32 163	13 751	15 008	16 794
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	324 030	382 365	393 817	393 817	415 988	495 719	546 165	620 924
Employee costs	-	-	99 236	127 343	125 237	125 237	114 153	156 623	170 062	185 805
Remuneration of councillors	-	-	12 801	13 438	13 438	13 438	13 004	14 484	15 671	16 859
Depreciation & asset impairment	-	-	35 860	47 170	47 170	47 170	24	50 485	58 849	63 158
Finance charges	-	-	194	-	-	-	-	-	-	-
Materials and bulk purchases	-	-	62 276	90 698	90 698	90 698	81 973	106 725	130 835	161 214
Transfers and grants	-	-	-	26 186	23 086	23 086	22 121	1 785	1 982	2 102
Other expenditure	-	-	126 946	89 070	96 092	96 092	78 923	155 197	170 356	184 802
<b>Total Expenditure</b>	-	-	337 314	393 904	395 720	395 720	310 198	485 300	547 755	613 940
<b>Surplus/(Deficit)</b>	-	-	(13 283)	(11 539)	(1 904)	(1 904)	105 790	10 419	(1 591)	6 984
Transfers recognised - capital	-	-	117 113	154 147	172 659	172 659	-	90 277	141 015	150 923
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	103 829	142 609	170 755	170 755	105 790	100 696	139 425	157 907
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit) for the year</b>	-	-	103 829	142 609	170 755	170 755	105 790	100 696	139 425	157 907
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	2 980	208 665	208 665	(72 655)	171 151	219 251	242 995
Transfers recognised - capital	-	-	-	1 526	162 639	162 639	(100 092)	161 050	206 695	239 718
Public contributions & donations	-	-	-	-	2 994	2 994	(1 622)	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 446	43 032	43 032	(4 056)	10 101	12 556	3 278
<b>Total sources of capital funds</b>	-	-	-	2 971	208 665	208 665	(105 769)	171 151	219 251	242 995
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	133	114	97
Total non current assets	-	-	-	-	-	-	-	909	1 021	1 158
Total current liabilities	-	-	-	-	-	-	-	95	85	76
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	-	-	-	-	-	-	-	948	1 049	1 179
<b>Cash flows</b>										
Net cash from (used) operating	-	-	-	-	-	-	85 235	151 251	15	3
Net cash from (used) investing	-	-	-	-	-	-	(338 848)	(134 572)	(204)	(239)
Net cash from (used) financing	-	-	-	-	-	-	2 191	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	-	-	-	-	(170 257)	16 678	16 490	16 254
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-						

Limpopo: Mogalakwena(LIM367) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and Administration</i>		-	-	126 422	162 162	171 467	171 467	205 271	233 731	261 185
Executive & Council				87 620	119 175	131 516	131 516	164 836	189 654	213 770
Budget & Treasury Office				31 827	36 431	33 731	33 731	37 372	40 477	43 093
Corporate Services				6 975	6 556	6 220	6 220	3 063	3 601	4 321
<i>Community and Public Safety</i>		-	-	10 908	11 937	15 960	15 960	12 740	28 350	28 625
Community & Social Services				1 444	3 843	3 843	3 843	287	15 309	15 333
Sport And Recreation						43	6 065			
Public Safety				9 463	7 948	5 948	5 948	12 453	13 041	13 292
Housing					104	104	104			
Health				0						
<i>Economic and Environmental Services</i>		-	-	65 061	61 785	89 626	89 626	72 279	66 490	92 893
Planning and Development				4 808	703	703	703	17	17	18
Road Transport				60 233	61 082	88 923	88 923	72 262	66 473	92 875
Environmental Protection				19						
<i>Trading Services</i>		-	-	238 752	300 628	288 516	288 516	295 706	358 608	389 144
Electricity				95 493	143 225	135 828	135 828	133 593	156 908	179 806
Water				96 343	109 825	109 304	109 304	129 653	152 554	149 819
Waste Water Management				31 292	33 810	29 616	29 616	22 395	38 796	48 547
Waste Management				15 624	13 768	13 768	13 768	10 065	10 351	10 972
<i>Other</i>	4					907	907			
<b>Total Revenue - Standard</b>	2	-	-	441 143	536 512	566 476	566 476	585 996	687 180	771 847
<b>Expenditure - Standard</b>										
<i>Governance and Administration</i>		-	-	82 960	105 543	106 169	106 169	129 110	144 557	154 971
Executive & Council				52 005	52 503	53 532	53 532	81 997	93 769	100 263
Budget & Treasury Office				13 916	10 632	10 192	10 192	20 745	22 130	23 804
Corporate Services				17 040	42 407	42 445	42 445	26 368	28 659	30 904
<i>Community and Public Safety</i>		-	-	28 471	30 232	32 698	32 698	43 589	47 224	51 191
Community & Social Services				8 545	5 851	5 818	5 818	12 293	13 317	14 422
Sport And Recreation					6 183	9 096	9 096			
Public Safety				19 910	18 075	17 666	17 666	31 296	33 907	36 769
Housing					64	60	60			
Health				16	59	59	59			
<i>Economic and Environmental Services</i>		-	-	66 198	54 420	53 788	53 788	80 025	86 467	94 948
Planning and Development				12 110	15 876	15 274	15 274	15 700	16 640	18 671
Road Transport				52 632	36 918	36 888	36 888	62 490	67 851	74 166
Environmental Protection				1 456	1 627	1 627	1 627	1 835	1 975	2 111
<i>Trading Services</i>		-	-	159 685	203 691	203 055	203 055	232 576	269 507	312 830
Electricity				71 900	112 809	111 997	111 997	139 014	167 830	202 861
Water				59 633	64 190	65 458	65 458	66 921	72 586	78 524
Waste Water Management				17 367	13 844	12 603	12 603	12 696	14 114	15 260
Waste Management				10 785	12 847	12 997	12 997	13 945	14 977	16 185
<i>Other</i>	4				17	9	9			
<b>Total Expenditure - Standard</b>	3	-	-	337 314	393 904	395 720	395 720	485 300	547 755	613 940
<b>Surplus/(Deficit) for the year</b>		-	-	103 829	142 609	170 755	170 755	100 696	139 425	157 907

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Limpopo: Mogalakwena(LIM367) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>	<b>1</b>										
<b>Revenue By Source</b>											
Property rates	2	-	-	27 526	31 600	29 600	29 600	30 446	32 307	34 913	37 007
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	81 763	116 411	117 163	117 163	118 022	127 090	147 200	170 690
Service charges - water revenue	2	-	-	24 593	26 818	27 070	27 070	32 698	33 722	35 755	37 904
Service charges - sanitation revenue	2	-	-	9 125	9 530	9 530	9 530	9 716	10 469	11 099	11 765
Service charges - refuse revenue	2	-	-	7 751	8 568	8 568	8 568	8 637	9 180	9 730	10 314
Service charges - other		-	-	221	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	400	271	271	271	617	266	279	295
Interest earned - external investments		-	-	16 971	9 500	10 500	10 500	12 497	8 250	9 075	6 000
Interest earned - outstanding debtors		-	-	1 447	2 130	2 130	2 130	16 079	2 120	2 247	2 383
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	1 131	1 137	1 137	1 137	1 282	1 189	1 308	1 386
Licences and permits		-	-	6 536	5 494	5 694	5 694	6 395	57	60	65
Agency services		-	-	169	210	210	210	78	5 697	6 049	6 424
Transfers recognised - operational		-	-	136 925	166 797	177 252	177 252	171 808	260 950	283 385	330 449
Other own revenue	2	-	-	9 399	3 899	4 692	4 692	7 711	4 422	5 066	6 241
Gains on disposal of PPE		-	-	74	-	-	-	-	-	-	-
<b>Total Revenue (excl. capital transfers and contributions)</b>		-	-	<b>324 030</b>	<b>382 365</b>	<b>393 817</b>	<b>393 817</b>	<b>415 988</b>	<b>495 719</b>	<b>546 165</b>	<b>620 924</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	99 236	127 343	125 237	125 237	114 153	156 623	170 062	185 805
Remuneration of councillors		-	-	12 801	13 438	13 438	13 438	13 004	14 484	15 671	16 859
Debt impairment	3	-	-	18 677	21 473	21 473	21 473	-	32 194	37 284	41 754
Depreciation and asset impairment	2	-	-	35 860	47 170	47 170	47 170	24	50 485	58 849	63 158
Finance charges		-	-	194	-	-	-	-	-	-	-
Bulk purchases	2	-	-	62 276	90 698	90 698	90 698	81 973	106 725	130 835	161 214
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	-	-	-	-	-	11 344	15 491	13 512
Transfers and grants		-	-	-	26 186	23 086	23 086	22 121	1 785	1 982	2 102
Other expenditure	4,5	-	-	108 269	67 597	74 619	74 619	78 923	111 660	117 581	129 536
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	<b>337 314</b>	<b>393 904</b>	<b>395 720</b>	<b>395 720</b>	<b>310 198</b>	<b>485 300</b>	<b>547 755</b>	<b>613 940</b>
<b>Surplus/(Deficit)</b>		-	-	<b>(13 283)</b>	<b>(11 539)</b>	<b>(1 904)</b>	<b>(1 904)</b>	<b>105 790</b>	<b>10 419</b>	<b>(1 591)</b>	<b>6 984</b>
Transfers recognised - capital	6	-	-	117 113	154 147	172 659	172 659	-	90 277	141 015	150 923
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>		-	-	<b>103 829</b>	<b>142 609</b>	<b>170 755</b>	<b>170 755</b>	<b>105 790</b>	<b>100 696</b>	<b>139 425</b>	<b>157 907</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	-	<b>103 829</b>	<b>142 609</b>	<b>170 755</b>	<b>170 755</b>	<b>105 790</b>	<b>100 696</b>	<b>139 425</b>	<b>157 907</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	<b>103 829</b>	<b>142 609</b>	<b>170 755</b>	<b>170 755</b>	<b>105 790</b>	<b>100 696</b>	<b>139 425</b>	<b>157 907</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	<b>103 829</b>	<b>142 609</b>	<b>170 755</b>	<b>170 755</b>	<b>105 790</b>	<b>100 696</b>	<b>139 425</b>	<b>157 907</b>

#### References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SA1
- Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
- Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
- Repairs & maintenance detailed in Table A9 and Table SA34c
- Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
- Equity method
- All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Limpopo: Mogalakwena(LIM367) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for 1st Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
<b>Capital Expenditure - Standard</b>											
<i>Governance and Administration</i>		-	-	-	2 980	1 487	1 487	(128)	4 918	310	56
Executive & Council					1 486	44	44		1 837		
Budget & Treasury Office					193	193	193	(85)	633	110	56
Corporate Services					1 301	1 250	1 250	(44)	2 448	200	
<i>Community and Public Safety</i>		-	-	-	-	6 570	6 570	(1 887)	5 777	17 016	15 429
Community & Social Services						3 000	3 000	(1 419)	895	15 315	15 342
Sport And Recreation						2 918	2 918	(821)			
Public Safety						652	652	353	4 882	1 701	87
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	85 027	85 027	(31 652)	66 433	62 840	88 420
Planning and Development						1 740	1 740	153	226	10	
Road Transport						83 282	83 282	(31 801)	66 204	62 830	88 420
Environmental Protection						5	5	(4)	3		
<i>Trading Services</i>		-	-	-	-	115 580	115 580	(39 358)	94 023	139 086	139 091
Electricity						38 206	38 206	(272)	4 684	13 353	2 758
Water						54 361	54 361	(28 750)	72 959	95 350	99 350
Waste Water Management						20 688	20 688	(8 802)	11 740	27 500	36 573
Waste Management						2 325	2 325	(1 534)	4 640	2 883	410
<i>Other</i>								370			
Total Capital Expenditure - Standard	3	-	-	-	2 980	208 665	208 665	(72 655)	171 151	219 251	242 995
<b>Funded by:</b>											
National Government					1 526	162 639	162 639	(100 092)	159 601	206 695	239 718
Provincial Government									1 449		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	1 526	162 639	162 639	(100 092)	161 050	206 695	239 718
Public contributions and donations	5					2 994	2 994	(1 622)			
Borrowing	6										
Internally generated funds					1 446	43 032	43 032	(4 056)	10 101	12 556	3 278
Total Capital Funding	7	-	-	-	2 971	208 665	208 665	(105 769)	171 151	219 251	242 995

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Limpopo: Mogalakwena(LIM367) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash									5	5	5
Call investment deposits	1								70	50	30
Consumer debtors	1								45	47	50
Other debtors									4	4	5
Current portion of long-term receivables									1		
Inventory	2								9	8	8
Total current assets		-	-	-	-	-	-	-	133	114	97
Non current assets											
Long-term receivables											
Investments											
Investment property									5	5	5
Investment in Associate											
Property, plant and equipment	3								904	1 016	1 153
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	909	1 021	1 158
TOTAL ASSETS		-	-	-	-	-	-	-	1 042	1 134	1 255
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits									12	12	12
Trade and other payables	4								80	70	60
Provisions									3	3	4
Total current liabilities		-	-	-	-	-	-	-	95	85	76
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	95	85	76
NET ASSETS	5	-	-	-	-	-	-	-	948	1 049	1 179
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									818	924	1 059
Reserves	4								130	125	120
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	948	1 049	1 179

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Limpopo: Mogalakwena(LIM367) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other								264 232	198 416	251	282
Government - operating	1							172 658	166 359	221	242
Government - capital	1										
Interest									9 594	11	8
Dividends											
Payments											
Suppliers and employees								(118 713)	(193 584)	(408)	(461)
Finance charges								(193 277)	(29 514)	(37)	(42)
Transfers and grants	1							(39 664)	(21)	(23)	(27)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	85 235	151 251	15	3
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors								38			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								(206 842)			
Payments											
Capital assets								(132 044)	(134 572)	(204)	(239)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	(338 848)	(134 572)	(204)	(239)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits								2 191			
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	2 191	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	-	-	-	(251 423)	16 678	(189)	(236)
Cash/cash equivalents at the year begin:	2							81 166		16 678	16 490
Cash/cash equivalents at the year end:	2							(170 257)	16 678	16 490	16 254

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Limpopo: Mogalakwena(LIM367) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	-	-	-	2 980	146 809	146 809	146 434	199 261	230 835
Infrastructure - Road Transport						69 018	69 018	51 182	39 080	78 420
Infrastructure - Electricity						1 418	1 418	650	10 416	
Infrastructure - Water						39 127	39 127	51 184	95 350	99 350
Infrastructure - Sanitation						18 266	18 266	7 540	27 500	36 573
Infrastructure - Other					545	5 957	5 957	3 680	510	
Infrastructure		-	-	-	545	133 786	133 786	114 236	172 856	214 343
Community					60	319	319	305	15 000	15 000
Heritage assets						907	907			
Investment properties										
Other assets	6				2 375	11 797	11 797	31 894	11 406	1 493
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Renewal of Existing Assets</b>	2	-	-	-	-	61 856	61 856	24 717	19 990	12 160
Infrastructure - Road Transport						9 987	9 987	11 130	17 950	10 000
Infrastructure - Electricity						36 389	36 389	2 767	2 040	2 160
Infrastructure - Water						13 887	13 887	6 000		
Infrastructure - Sanitation						800	800	4 200		
Infrastructure - Other						45	45			
Infrastructure		-	-	-	-	61 108	61 108	24 097	19 990	12 160
Community										
Heritage assets										
Investment properties										
Other assets	6					748	748	620		
Agricultural assets										
Biological assets										
Intangibles										
<b>Total Capital Expenditure</b>	4									
Infrastructure - Road Transport		-	-	-	-	79 005	79 005	62 312	57 030	88 420
Infrastructure - Electricity		-	-	-	-	37 807	37 807	3 417	12 456	2 160
Infrastructure - Water		-	-	-	-	53 014	53 014	57 184	95 350	99 350
Infrastructure - Sanitation		-	-	-	-	19 066	19 066	11 740	27 500	36 573
Infrastructure - Other		-	-	-	545	6 002	6 002	3 680	510	-
Infrastructure		-	-	-	545	194 893	194 893	138 333	192 846	226 503
Community		-	-	-	60	319	319	305	15 000	15 000
Heritage assets		-	-	-	-	907	907	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	2 375	12 545	12 545	32 514	11 406	1 493
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset Class</b>		-	-	-	2 980	208 665	208 665	171 151	219 251	242 995
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5									
Infrastructure - Road Transport						79 005	79 005	62 312	57 030	88 420
Infrastructure - Electricity						37 807	37 807	3 417	12 456	2 160
Infrastructure - Water						53 014	53 014	57 184	95 350	99 350
Infrastructure - Sanitation						19 066	19 066	11 740	27 500	36 573
Infrastructure - Other					545	6 002	6 002	3 680	510	
Infrastructure		-	-	-	545	194 893	194 893	138 333	192 846	226 503
Community					60	319	319	305	15 000	15 000
Heritage assets						907	907			
Investment properties										
Other assets	6				2 375	12 545	12 545	32 514	11 406	1 493
Agricultural assets										
Biological assets										
Intangibles										
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		-	-	-	2 980	208 665	208 665	171 151	219 251	242 995
<b>EXPENDITURE OTHER ITEMS</b>										
<b>Depreciation and asset impairment</b>	3			35 860	47 170	47 170	47 170	50 485	58 849	63 158
<b>Repairs and Maintenance by Asset Class</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		-	-	35 860	47 170	47 170	47 170	50 485	58 849	63 158
<b>% of capital exp on renewal of assets</b>		0.0%	0.0%	0.0%	0.0%	42.1%	42.1%	16.9%	10.0%	5.3%
<b>Renewal of Existing Assets as % of deprecn</b>		0.0%	0.0%	0.0%	0.0%	131.1%	131.1%	49.0%	34.0%	19.3%
<b>R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Renewal and R&amp;M as a % of PPE</b>		0.0%	0.0%	0.0%	0.0%	30.0%	30.0%	14.0%	9.0%	5.0%

#### References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets



Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
<b>R thousands</b>										
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		20	23	32						
Piped water inside yard (but not in dwelling)		48	49	51						
Using public tap (at least min.service level)	2	48	49	51						
Other water supply (at least min.service level)	4	10	12	19						
<i>Minimum Service Level and Above sub-total</i>		126	133	152	-	-	-	-	-	-
Using public tap (< min.service level)	3	48	49	51						
Other water supply (< min.service level)	4	10	49	51						
No water supply										
<i>Below Minimum Service Level sub-total</i>		58	97	101	-	-	-	-	-	-
<b>Total number of households</b>	5	183	230	253	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		20	23	32						
Flush toilet (with septic tank)		1	1	2						
Chemical toilet										
Pit toilet (ventilated)		9	10	11						
Other toilet provisions (> min.service level)		38	39	40						
<i>Minimum Service Level and Above sub-total</i>		68	74	84	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)		9	10	11						
No toilet provisions		38	39	40						
<i>Below Minimum Service Level sub-total</i>		47	49	51	-	-	-	-	-	-
<b>Total number of households</b>	5	115	122	135	-	-	-	-	-	-
<b>Energy:</b>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		67	58	52						
Sanitation (free minimum level service)		67	58	52						
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
<b>Cost of Free Basic Services provided</b>	8									
Water (6 kilolitres per household per month)		399	345	309						
Sanitation (free sanitation service)		404	349	313						
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
<b>Total cost of FBS provided (minimum social package)</b>		803	695	622	-	-	-	-	-	-
<b>Highest level of free service provided</b>										
Property rates (value threshold)										
Water (kilolitres per household per month)		6	6	6						
Sanitation (kilolitres per household per month)		6	6	6						
Sanitation (Rand per household per month)		36	36	36						
Electricity (kwh per household per month)										
Refuse (average litres per week)										
<b>Revenue cost of free services provided</b>	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
<b>Total revenue cost of free services provided (total social package)</b>	6									
		-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Limpopo: Mogalakwena(LIM367) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010

Description	MFMA	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	Section											
<u>Funding measures</u>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	(170 257)	16 678	16 490	16 254
Cash + investments at the yr end less applications - R'000	18(1)b	2	(31 820)	(57 352)	(51 411)	(40 000)	(40 000)	(40 000)	-	(29 961)	(20 011)	(10 020)
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	(8.8)	0.6	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20 003	24 879	106 706	145 659	173 805	173 805	105 790	103 696	144 425	162 907
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	(6.0%)	(6.0%)	24.7%	(5.4%)	(6.0%)	(1.8%)	5.2%	6.9%	7.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	123%	88.4%	0.1%	0.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	12.3%	11.1%	11.2%	11.2%	0.0%	15.1%	15.6%	15.6%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(181.7%)	78.6%	0.1%	0.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%	7.8%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	29.6%	29.6%	0.0%	14.4%	9.1%	5.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

[illegible]

**Limpopo: Mogalakwena(LIM367) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2010**

[illegible]